



**Rule(s) Review Checklist Addendum**  
(This form must be filled out electronically.)

**This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended/repealed subsequent to that review.**

All responses should be in **bold** format.

Document Reviewed (include title): **WAC 458-20-17901 (Public utility tax—Energy conservation and cogeneration deductions)**

Date last reviewed: **September 25, 1997**

Current Reviewer: **Mark Mullin**

Date current review completed: **September 19, 2001**

Is this document being reviewed at this time because of a taxpayer or association request? (If “YES”, provide the name of the taxpayer/association and a brief explanation of the issues raised in the request). **YES** ☐ **NO** ☒

Type an “x” in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

**1. Briefly describe the subject matter of the rule(s):**

- Rule 17901 explains the public utility tax deduction provided by RCW 82.16.055 (relating to energy conservation or production from renewable resources) and the deduction formerly available under RCW 82.16.052 (relating to energy efficiency programs).**

**2. Related statutes, interpretive statements, court decisions, BTA decisions, and WTDs:** (Excise Tax Advisories (ETAs), Property Tax Advisories (PTAs), Property Tax Bulletins (PTBs) and Audit Directives (ADs) are considered interpretive statements.)

<b>YES</b>	<b>NO</b>	
<b>X</b>		Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	<b>X</b>	Are there any interpretive statements not identified in the previous review of this rule that should be incorporated? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	<b>X</b>	Are there any interpretive statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	<b>X</b>	Are there any Board of Tax Appeal (BTA) decisions, court decisions, or



		Attorney Generals Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	X	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
	X	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above? (An Ancillary Document Review Supplement should be completed if any changes are recommended with respect to an interpretive statement.)

If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

- **EHB 2247 (chapter 214, Laws of 2001) provides public utility tax credits as an incentive to encourage the construction of electrical generation facilities and also to mitigate increased electricity costs. Consideration should be given to incorporating an explanation of these credits into Rule 17901.**

**3. Additional information:** Identify any additional issues (other than that noted above or in the previous review) that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner.

- **This rule can be rewritten and reorganized in a more clear and concise manner.**

**4. LISTING OF DOCUMENTS REVIEWED:** The reviewer need identify only those documents that were not listed in the previous review of the rule(s). (Use “bullets” with any lists, and include documents discussed above. Citations to statutes, interpretive statements, and similar documents should include titles. Citations to Attorney General Opinions (AGOs) and court, Board of Tax Appeals (BTA), and Appeals Division (WTD) decisions should be followed by a brief description (i.e., a phrase or sentence) of the pertinent issue(s).)

Statute(s) Implemented: **EHB 2247 (chapter 214, Laws of 2001)**

Interpretive statements (e.g., ETAs and PTAs): **None**

Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs): **None**

Administrative Decisions (e.g., WTDs):

- **19 WTD 197 (2000). This determination addressed the issue of whether, in judging if energy efficiency programs of a utility are eligible for a public utility tax credit**



**under RCW 82.16.052, should such programs be evaluated as a whole or individually, in terms of whether or not they give preferences to senior citizens and low-income people.**

Attorney General's Opinions (AGOs): **None**

Other Documents (e.g., special notices or Tax Topic articles, statutes or regulations administered by other agencies or government entities, statutes, rules, or other documents that were reviewed but were not specifically relevant to the subject matter of the document being reviewed): **None**

**5. Review Recommendation:**

- ☒ **Amend**
- ☐ **Repeal** (Appropriate when repeal is not conditioned upon another rule-making action.)
- ☐ **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)
- ☐ **Begin the rule-making process for possible revision.** (Applies only when the Department has received a petition to revise a rule.)

**Explanation of recommendation:** Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
  - Incorporate legislation;
  - Consolidate information now available in other documents (e.g., ETAs, WTDs, court decisions); or
  - Address issues not otherwise addressed in other documents (e.g., ETAs, WTDs, court decisions).
- **This rule should be amended to delete the discussion of the deduction available under RCW 82.16.052 as that statute “expired” effective January 1, 1996. Consideration should also be given to incorporating the public utility tax credits established by EHB 2247 (chapter 214, Laws of 2001).**

**6. Manager action:** Date: \_\_\_\_\_

\_\_\_\_\_ Reviewed and accepted recommendation

Amendment priority:



\_\_\_\_ 1  
\_\_\_\_ 2  
\_\_\_\_ 3  
\_\_\_\_ 4